

Internal Revenue bulletin

Bulletin No. 2000-29
July 17, 2000

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

INCOME TAX

Rev. Rul. 2000-34, page 116.

LIFO; price indexes; department stores. The May 2000 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, May 31, 2000.

EMPLOYMENT TAX

Page 117.

Railroad retirement; rate determination; quarterly.

The Railroad Retirement Board has determined that the rate of tax imposed by section 3221 of the Code shall be 26 1/2 cents for the quarter beginning July 1, 2000.

TAX CONVENTIONS

Announcement 2000-59, page 120.

The United States recently exchanged instruments of ratifi-

cation for a new income tax treaty with Denmark. This announcement provides supplemental tables of withholding tax rates and exempt personal service income for Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations*, and Publication 901, *U.S. Tax Treaties*.

ADMINISTRATIVE

Notice 2000-35, page 118.

Letter rulings, determination letters, information letters, and technical advice issued by the Office of Chief Counsel. This notice provides that the current procedures for requesting letter rulings, determination letters, information letters, and technical advice on issues under the jurisdiction of the Office of Chief Counsel continue to apply even though offices and titles may have changed due to the reorganization of the Office of Chief Counsel.

Notice 2000-37, page 118.

Solicitation of comments on possible revisions to published guidance on charitable remainder trusts.

This notice invites suggestions for updating the charitable remainder annuity trust and unitrust sample forms and provisions previously published by the Service.

Finding Lists begin on page ii.



Department of the Treasury
Internal Revenue Service

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities

and by applying the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are consolidated semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and proce-

dures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the first Bulletin of the succeeding semiannual period, respectively.

The contents of this publication are not copyrighted and may be reprinted freely. A citation of the Internal Revenue Bulletin as the source would be appropriate.

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Part I. Rulings and Decisions Under the Internal Revenue Code of 1986

Section 472.—Last-in, First-out Inventories

26 CFR 1.472-1: Last-in, first-out inventories.

LIFO; price indexes; department stores. The May 2000 Bureau of Labor Statistics price indexes are accepted for use by department stores employing the retail inventory and last-in, first-out inventory methods for valuing inventories for tax years ended on, or with reference to, May 31, 2000.

Rev. Rul. 2000-34

The following Department Store Inventory Price Indexes for May 2000 were issued by the Bureau of Labor Statistics. The indexes are accepted by the Internal Revenue Service, under § 1.472-1(k) of the Income Tax Regulations and Rev. Proc. 86-46, 1986-2 C.B. 739, for appropriate application to inventories of department stores employing the retail inventory and last-in, first-out inventory methods for tax years ended on, or with reference to, May 31, 2000.

The Department Store Inventory Price Indexes are prepared on a national basis and include (a) 23 major groups of departments, (b) three special combinations of the major groups - soft goods, durable goods, and miscellaneous goods, and (c) a store total, which covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

BUREAU OF LABOR STATISTICS, DEPARTMENT STORE INVENTORY PRICE INDEXES BY DEPARTMENT GROUPS (January 1941 = 100, unless otherwise noted)

Groups		May 1999	May 2000	Percent Change from May 1999 to May 2000 ¹
1.	Piece Goods - - - - -	547.0	501.7	-8.3
2.	Domestics and Draperies - - - - -	631.1	620.4	-1.7
3.	Women's and Children's Shoes - - - - -	658.7	642.2	-2.5
4.	Men's Shoes - - - - -	885.6	923.1	4.2
5.	Infants' Wear - - - - -	613.3	641.0	4.5
6.	Women's Underwear - - - - -	570.0	573.4	0.6
7.	Women's Hosiery - - - - -	323.1	335.1	3.7
8.	Women's and Girls' Accessories - - - - -	561.3	543.4	-3.2
9.	Women's Outerwear and Girls' Wear - - - - -	406.4	401.5	-1.2
10.	Men's Clothing - - - - -	632.1	623.7	-1.3
11.	Men's Furnishings - - - - -	646.3	636.3	-1.5
12.	Boys' Clothing and Furnishings - - - - -	491.5	502.5	2.2
13.	Jewelry - - - - -	977.7	943.4	-3.5
14.	Notions - - - - -	743.6	775.9	4.3
15.	Toilet Articles and Drugs - - - - -	957.9	971.1	1.4
16.	Furniture and Bedding - - - - -	686.8	672.5	-2.1
17.	Floor Coverings - - - - -	602.4	608.6	1.0
18.	Housewares - - - - -	794.6	779.4	-1.9
19.	Major Appliances - - - - -	234.0	233.7	-0.1
20.	Radio and Television - - - - -	66.8	60.1	-10.0
21.	Recreation and Education ² - - - - -	99.3	93.9	-5.4
22.	Home Improvements ² - - - - -	128.1	128.5	0.3
23.	Auto Accessories ² - - - - -	106.8	106.5	-0.3
Groups 1 - 15: Soft Goods - - - - -		609.8	604.5	-0.9
Groups 16 - 20: Durable Goods - - - - -		450.8	438.3	-2.8
Groups 21 - 23: Misc. Goods ² - - - - -		104.6	100.9	-3.5
Store Total ³ - - - - -		551.0	542.5	-1.5

¹ Absence of a minus sign before the percentage change in this column signifies a price increase.

² Indexes on a January 1986=100 base.

³ The store total index covers all departments, including some not listed separately, except for the following: candy, food, liquor, tobacco, and contract departments.

DRAFTING INFORMATION

The principal author of this revenue ruling is Alan J. Tomsic of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Mr. Tomsic on (202) 622-4970 (not a toll-free call).

Section 3221.—Rate of Tax

Determination of Quarterly Rate of Excise Tax for Railroad Retirement Supplemental Annuity Program

In accordance with directions in Section 3221(c) of the Railroad Retirement

Tax Act (26 U.S.C., Section 3221(c)), the Railroad Retirement Board has determined that the excise tax imposed by such Section 3221(c) on every employer, with respect to having individuals in his employ, for each work-hour for which compensation is paid by such employer for services rendered to him during the quarter beginning July 1, 2000, shall be at the rate of 26 1/2 cents.

In accordance with directions in Section 15(a) of the Railroad Retirement Act of 1974, the Railroad Retirement Board has determined that for the quarter beginning July 1, 2000, 37.7 percent of the taxes collected under Sections 3211(b) and 3221(c) of the Railroad Retirement Tax Act shall be credited to the Railroad Retirement Account and 62.3 percent of

the taxes collected under such Sections 3211(b) and 3221(c) plus 100 percent of the taxes collected under Section 3221(d) of the Railroad Retirement Tax Act shall be credited to the Railroad Retirement Supplemental Account.

Dated June 1, 2000.

By Authority of the Board.

Beatrice Ezerski,
Secretary to the Board.

(Filed by the Office of the Federal Register on June 8, 2000, 8:45 a.m., and published in the issue of the Federal Register for June 9, 2000, 65 F.R. 36747)

Part III. Administrative, Procedural, and Miscellaneous

Letter Ruling and Technical Advice Procedures—Effect of Reorganization

Notice 2000–35

This Notice advises the public that the procedures in Rev. Proc. 2000–1, Rev. Proc. 2000–2, Rev. Proc. 2000–3, and Rev. Proc. 2000–7 for issuing letter rulings, determination letters, and information letters, and for furnishing technical advice, continue to apply to issues under the jurisdiction of the Office of Chief Counsel even though the offices and titles in these revenue procedures may have changed as a result of the reorganization of the Office of Chief Counsel of the Internal Revenue Service.

Taxpayers should continue to send requests for letter rulings or pre-submission conferences on issues under the jurisdiction of the Office of Chief Counsel to the appropriate address stated in section 8.03(1) of Rev. Proc. 2000–1. Taxpayers may continue to address these requests to the associate chief counsel offices listed in section 8.03(1) even though some of these offices have changed names or some of the duties of the offices have been re-assigned. We will forward the requests to the appropriate office. Taxpayers that are requesting a pre-submission conference by telephone should continue to call the telephone numbers listed in section 11.07(1) of Rev. Proc. 2000–1. If the jurisdiction of the issue has been assigned to another office, we will forward your call to the appropriate office.

Also, district or appeals offices will continue to send requests for technical advice on issues under the jurisdiction of the Office of Chief Counsel to the appropriate address listed in section 9.03 of Rev. Proc. 2000–2.

The principal author of this notice is Kathleen Reed of the Office of Assistant Chief Counsel (Passthroughs & Special Industries). For further information regarding this notice, contact Ms. Reed at (202) 622-3110 (not a toll-free call).

Revision of Charitable Remainder Trust Sample Forms

Notice 2000–37

PURPOSE

This notice invites suggestions from the public for updating the charitable remainder annuity trust and unitrust sample forms and provisions previously published by the Internal Revenue Service.

BACKGROUND

If interests in the same property are transferred for both charitable and non-charitable purposes, the charitable interest will qualify for the charitable deduction for federal income, gift, and estate tax purposes only if the interest is in a certain prescribed form. If the charitable interest is a remainder interest, §§ 170, 2522, and 2055 of the Internal Revenue Code generally require that the charitable interest be in the form of a charitable remainder annuity trust (CRAT) described in § 664(d)(1), a charitable remainder unitrust (CRUT) described in § 664(d)(2) and (3), or a pooled income fund described in § 642(c)(5).

A CRAT is a trust that pays a sum certain to one or more beneficiaries (at least one of whom is noncharitable), for a specified term of years, or for the life or lives of named individuals. On termination of these payments, the remainder interest in the trust passes to or for the benefit of charity. A CRUT is a trust that pays a unitrust amount to one or more beneficiaries (at least one of whom is noncharitable), with the remainder interest passing to or for the benefit of charity. The unitrust amount can be calculated under one of three methods. Under the first method, the unitrust amount is a fixed percentage of the net fair market value of the trust assets valued annually (fixed percentage method). Under the second method, the unitrust amount is the lesser of a fixed percentage of the net fair market value of the trust assets valued annually or the annual net income of the trust (net income method). Under the third method, the unitrust amount is the amount determined under the net income method, but in any year where the trust income exceeds the

fixed percentage amount, the excess trust income is paid to make up for any shortfall in payments in prior years when the trust income was less than the fixed percentage amount (net income with make-up method).

The Service has issued a series of revenue procedures providing sample forms for one and two life inter vivos and testamentary CRATs and CRUTs. Rev. Proc. 89–20, 1989–1 C.B. 841; Rev. Proc. 89–21, 1989–1 C.B. 842; Rev. Proc. 90–30, 1990–1 C.B. 534; Rev. Proc. 90–31, 1990–1 C.B. 539; Rev. Proc. 90–32, 1990–1 C.B. 546. In addition, Rev. Rul. 72–395, 1972–2 C.B. 340, and later clarifications by Rev. Rul. 80–123, 1980–1 C.B. 205, Rev. Rul. 82–165, 1982–2 C.B. 117, and Rev. Rul. 88–81, 1988–2 C.B. 127, provide substantive rules and sample provisions for CRATs and CRUTs.

Since the publication of this guidance, there have been several changes to the statutory and regulatory provisions governing CRATs and CRUTs. For example, § 1089 of the Taxpayer Relief Act of 1997 (the 1997 Act), 1997–4 (Vol. 1) C.B. 1, amended § 664(d)(1)(A) and (d)(2)(A) to limit the annuity or unitrust amount to 50% of the fair market value of the trust assets. In addition, § 1089 of the 1997 Act added § 664(d)(1)(D) and (d)(2)(D) to require that the actuarial value of the charitable remainder interest be at least 10% of the initial net fair market value of the property transferred to the trust.

Under recently promulgated regulations, the governing instrument of a net income or net income with make-up CRUT may provide that the CRUT can convert to the fixed percentage method for calculating the unitrust amount under certain circumstances. See § 1.664–3(a)(1)(i)(c) of the Income Tax Regulations. The recently promulgated regulations also impose new rules for payment of the annuity or unitrust amount after the close of the taxable year in which the payment is due. See § 1.664–2(a)(1)(i)(a) and (b) and § 1.664–3(a)(1)(i)(g) and (h).

The regulations, as amended, provide that the proceeds from the sale of the assets of a net income or net income with make-up CRUT, at least to the extent of the fair market value of the assets when contributed to the trust, must be allocated

to trust principal. However, the governing instrument, if permitted under applicable local law, may allow the allocation of post-contribution capital gain to trust income. *See* § 1.664-3(a)(1)(i)(b)(4).

REQUEST FOR PUBLIC COMMENT

The Internal Revenue Service and the Treasury Department intend to revise the aforementioned published guidance to reflect the changes in the statutory and regulatory provisions governing CRATs and CRUTs. The current sample forms contain self-contained trust documents that address different factual situations. The Service and Treasury are considering whether the revised forms should be more generic with optional provisions to address the different situations. Comments are invited on possible revisions to the

sample forms and trust provisions, including comments on the type of format that would be most useful.

Taxpayers may submit comments in writing to:

Internal Revenue Service
Attn: CC:DOM:CORP:R (Notice
2000-37, Room 5226)
PO Box 7604
Ben Franklin Station
Washington, DC 20044

or hand delivered between the hours of 8:00 a.m. and 5:00 p.m. to:

Courier's Desk
Internal Revenue Service
Attn: CC:DOM:CORP:R (Notice
2000-37, Room 5226)
1111 Constitution Ave., NW
Washington, DC 20224

Alternatively, taxpayers may submit comments electronically at:

sharon.y.horn@M1.IRSCounsel.treas.gov

Comments and suggestions should be received by December 1, 2000. All comments and suggestions submitted will be available for public inspection and copying.

DRAFTING INFORMATION

The principal author of this notice is Caroline Watson of the Office of the Assistant Chief Counsel (Passthroughs and Special Industries). For further information regarding this notice, contact Caroline Watson or George Masnik at (202) 622-3090 (not a toll-free call).

Part IV. Items of General Interest

Changes to Publications 515 and 901

Announcement 2000-59

Changes apply to Tables 1 and 2 in Publication 515, *Withholding of Tax on Nonresident Aliens and Foreign Corporations (For Withholding in 2000)*, and in Publication 901, *U.S. Tax Treaties*. These changes are needed to reflect the new income tax treaty with Denmark. The provisions for taxes withheld at source are effective for amounts paid or credited on or after May 1, 2000. For other taxes, the provisions are effective for tax years beginning on or after January 1, 2001.

A person entitled to benefits under the previous treaty with Denmark, can elect to have that treaty apply in its entirety for one year following the date the new treaty would otherwise apply.

Note. The footnotes in the column headings in the Publication 515 tables generally apply to this new treaty.

Table 1. Withholding Tax Rates on Income Other Than Personal Service Income Under Chapter 3, Internal Revenue Code, and Income Tax Treaties—For Withholding in 2000.

Income code number		1	2	3	6		7	9	10	11	12	13	14
Country of residence of payee		Interest paid by U.S. obligors General	Interest on real property mortgages	Interest paid to controlling foreign corporations	Dividends paid by		U.S. subsidiaries to foreign parent corporations	Capital Gains	Industrial Royalties	Copyright royalties		Real Property Income and Natural Resources Royalties	Pensions and Annuities
Name	Code				U.S. Corporations General	U.S. sub-sidiaries to foreign parent corporations				Motion Pictures and Television	Other		
Denmark	DA	a,b0	a,b,c0	a,b0	a15	a,d,e5	0	0	a0	a0	a0	30	g,h,i30

^a The exemption or reduction in rate does not apply if the recipient has a permanent establishment in the United States and the property giving rise to the income is effectively connected with this permanent establishment. The exemption or reduction in rate also does not apply if the property giving rise to the income is effectively connected with a fixed base in the United States from which the recipient performs independent personal services. Even with the treaty, if the income is not effectively connected with a trade or business in the United States by the recipient, the recipient will be considered as not having a permanent establishment in the United States under IRC section 894(b).

^b The rate is 15% for interest determined with reference to (a) receipts, sales, income, profits or other cash flow of the debtor or a related person, (b) any change in the value of any property of the debtor or a related person, or (c) any dividend, partnership distribution or similar payment made by the debtor to a related party.

^c Exemption or reduced rate does not apply to an excess inclusion for a residual interest in a real estate mortgage investment conduit (REMIC).

^d The reduced rate applies to dividends paid by a subsidiary to a foreign parent corporation that has the required percentage of stock ownership.

^e The rate in column 6 applies to dividends paid by a regulated investment company (RIC) or real estate investment trust (REIT). However, that rate applies to dividends paid by a REIT only if the beneficial owner of the dividends is (a) an individual holding not more than a 10% interest in the REIT, (b) a person holding not more than 5% of any class of the REIT's stock and the dividends are paid on stock that is publicly traded, or (c) a person holding not more than a 10% interest in the REIT and the REIT is diversified.

^f Gain on real property or on personal property attributable to a permanent establishment or a fixed base is subject to U.S. tax. See Publication 515 for when withholding is required.

^g Annuities are exempt.

^h A U.S. government (federal, state, or local) pension paid to an individual who is a resident and a national of Denmark is exempt from U.S. tax.

ⁱ Generally, if the person was receiving pension distributions before March 31, 2000, the distributions continue to be exempt from U.S. tax.

Table 2. Compensation for Personal Services Performed in United States Exempt from Withholding and U.S. Income Tax Under Income Tax Treaties.

Country (1)	Category of Personal Services		Maximum Presence in U.S. (4)	Required Employer or Payer (5)	Maximum Amount of Compensation (6)	Treaty Article Citation (7)
	Code (2)	Purpose (3)				
Denmark	16	Independent personal services ²	No limit	Any contractor	No limit	14
	17	Public entertainment ³	No limit	Any contractor	\$20,000 p.a. ⁸	17
	17	Dependent personal services ^{4,5}	183 days	Any foreign resident	No limit	15
	19	Public entertainment ³	183 days	Any foreign resident	\$20,000 p.a. ⁸	17
		Studying and training ^{6,7}				
		Remittances or allowances	3 years ⁹	Any foreign resident	No limit	20

¹ Refers to income code numbers described in Publication 515 and to be reported on Forms 1042-S. Personal services must be performed by a nonresident alien individual who is a resident of the specified treaty country.

² Exemption does not apply to the extent income is attributable to the recipient's fixed U.S. base.

³ Withholding at 30% may be required because the factors on which the treaty exemption is based may not be determinable until after the close of the tax year. However, see *Withholding agreements*, and *Final payment exemption*, under *Pay for independent personal services*, and *Central withholding agreements*, under *Artists and Athletes*, discussed in Publication 515.

⁴ Does not apply to fees of a foreign director of a U.S. corporation.

⁵ The exemption does not apply if the employee's compensation is borne by a permanent establishment or a fixed base that the employer has in the United States.

⁶ Does not apply to compensation for research work primarily for private benefit.

⁷ Applies only to full-time student or trainee.

⁸ Exemption does not apply if gross receipts (including reimbursements) exceed this amount during the year.

⁹ The time limit pertains only to an apprentice or business trainee.

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it ap-

plies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in law or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.

E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contribution Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign Corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.

PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statements of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

Numerical Finding List¹

Bulletins 2000–27 and 2000–28

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2000–57, 2000–28 I.R.B. *115*

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2068, 2000–28 I.R.B. *109*

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REG–105316–98, 2000–27 I.R.B. *98*

Railroad Retirement Quarterly Rate:

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Revenue Procedures:

2000–28, 2000–27 I.R.B. *60*

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2000–30, 2000–28 I.R.B. *113*

Revenue Rulings:

2000–32, 2000–27 I.R.B. *1*

Treasury Decisions:

8886, 2000–27 I.R.B. *3*

8888, 2000–27 I.R.B. *3*

¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2000–1 through 2000–26 is in Internal Revenue Bulletin 2000–27, dated July 3, 2000.

Finding List of Current Actions on Previously Published Items¹

Bulletins 2000–27 and 2000–28

Revenue Procedures:

99–18

Modified by
Rev. Proc. 2000–29, 2000–28 I.R.B. *113*

99–34

Superseded by
Rev. Proc. 2000–28, 2000–27 I.R.B. *60*

Treasury Decisions:

8883

Corrected by
Announcement 2000–57, 2000–28 I.R.B. *115*

¹ A cumulative list of current actions on previously published items in Internal Revenue Bulletins 2000–1 through 2000–26 is in Internal Revenue Bulletin 2000–27, dated July 3, 2000.

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missing
children
here
Ana'Maria
Tucker

insert
missing
children
here
Jesus
De La Cruz



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